



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870  
[www.la.state.la.us](http://www.la.state.la.us)

November 10, 2004

Ms. Juanita Thibodeaux, Chairperson,  
and Members of the Housing Authority of  
Jennings Board of Commissioners  
310 Bangle Drive  
Jennings, Louisiana 70546

Dear Ms. Thibodeaux:

We performed a limited review of the financial records of the Jennings Housing Authority (Authority) for the period beginning April 2003 and ending May 2004. In addition to reviewing these financial records, we reviewed the Authority's policies and procedures and administered our *Checklist of Best Practices in Government*. The scope of our work was significantly less than that required by *Government Auditing Standards* in the audit of the Authority's financial statements; therefore, we are not offering an opinion on the Authority's financial statements, the Authority's system of internal control, nor assurance as to compliance with laws and regulations.

Our discussions with Mr. Fontenot and his staff and the limited review of financial records revealed that best practices have been implemented and are used in the daily operation of the Authority. In addition, Mr. Fontenot and his staff are to be commended for keeping detailed and organized financial records.

Under Louisiana Revised Statute 24:513, this letter is distributed by the Legislative Auditor as a public document.

If you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", is written over a faint, larger signature.

Steve J. Theriot, CPA  
Legislative Auditor

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